COCHIN LEGISLATIVE COUNCIL

Tuesday, the *23rd of January 1934.* / *10th of Makaram 1109.*

The House met at half-past eleven of the clock with the President in the Chair. Messrs. V. K. Aravindaksha Menon, A. I. Mani, Popatlal Goverdhan Lalan, A. R. Menon and A. Sankara Menon were absent.

Questions and Answers.

Efficiency test audit of the Office of the Registrar of Co-operative Societies.

31. Mr. A. Eachara Menon.—Will the Government be pleased to state—

(a) whether there had been an efficiency test audit recently of the Office of the Registrar of Co-operative Societies;

(b) whether any irregularity was found out in the accounts;

(c) if so, what was the action taken by the Government;

(d) whether they will be pleased to place the auditor's report with the remarks thereon by the Comptroller of Accounts on the table?

Rama Varma Tampuran.—(a) Yes, in Thulam 1108.

(b) Yes.

(c) The Registrar has been instructed to follow the instructions in the audit notes.

(d) There is only the report of the Comptroller of Accounts. It is placed on the table. (*Appendix I*)

Selection of Candidates for training in Traffic Control.

32. Mr. Joseph Pettah.—Will the Government be pleased to state—

(a) whether they intend sending any persons to Madras for training in Traffic Control;

(b) if so, will the Government be pleased to furnish a caste-war list of the persons selected to be sent for such training?

Mr. P. Nilakanta Menon.—(a) Yes.

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APPENDIX I.

R. O. C. No. 328/1108.

Report on the audit of the Accounts and registers of the Office of the Registrar of Co-operative Societies for the year 1107.

Officers responsible:—

M. R. Ry. R. A. Gayathrinatha Ayyar Avl., Registrar.

Head clerks:—

Mr. K. S. Narayana Ayyar was the Head clerk throughout the period except from 4th Medam 1107 to 3rd Edavam 1107 during which period Mr. K. A. Sankara Menon was acting.

2. The audit was conducted in Thulam 1108.

3. *General cash book*:—Cash book in proper form is now being maintained. But the balances of undisbursed salary and T. A. registers were not shown separately in the cash book according to rules (Article 62—A. C. A. C., Volume I). This is so done since 1108.

The cash book from 1st Chingam 1108 up to the date of audit had not been written up when the audit was commenced. This shows that the maintenance of the registers is regarded as more formal than substantial. No purpose is served by these registers, if they are prepared so late and not simultaneously with the transactions.

4 *Acquittance rolls, Undisbursed salary and T. A. registers.*—

The acquittance rolls were checked with reference to the office copies of pay and T. A. bills and the irregularities noticed are given in Part II. More attention has to be bestowed in the maintenance of these registers.

5. *Service books*:—The several omissions and irregularities noticed in the course of audit are detailed in Part II. The other minor omissions were all got rectified then and there in the course of audit.

6. *Permanent Advance and Contingent Registers*:—(i) As in the case of cash book the permanent advance register also was not written up daily and it is not initialled by the Registrar whenever he is at headquarters, as he ought to do. At the commencement of the audit the permanent advance register since 1st Chingam 1108 had not been written up. It was done only subsequently. The very object of maintaining these registers is thus frustrated by the gross violations of the rules and this remissness deserves serious notice. (See also similar omission in respect of cash book para 3). If the Registrar is not at headquarters, as he is a touring Officer, the balance has to be verified and the entries attested preferrably by the Chief Ministerial Officer, the Head clerk or any other clerk detailed for the purpose. But in the Registrar's Office, the Head clerk is not in charge of the permanent advance or the register of permanent advance. It is not definitely known how the affair is now managed. It is well that the Registrar sees that the matter is regularised.

It is to be regretted that even though this was pointed out in the last two audit reports the Registrar has not paid any head to those instructions

ii. In the permanent advance register a difference of Re. 1 in the balance from 9th Chingam 1107 continued till 23rd Chingam 1107 and the amounts are seen overwritten on each day. Article 55 C. A. C. Volume I requires that the balance of permanent advance should be verified every evening. If the balance of permanent advance had been verified each day then the difference would have been detected on the very first day. But the defect, as is noted above, was due evidently to the fact that the register was being written up only at one stretch and not daily.

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iii. The expenditure incurred on each day from the permanent advance should be entered as relaling to that day in the register. But this is not seen observed on 2nd Chingam 1107. For on that day a sum of Re. 0—8—0 is noted as paid on account of postage stamps spent on 7, 9, 13, 15, 19 and 30 of Karkadagam 1106.

iv. The provisions of Article 63-C. A. C. Volume I require that the permanent advance should in any case be recouped at the end of each month. This is not seen acted up to.

Expenditures met out of permanent advance in Chingam and Kanni 1107 were recouped only on 5th Thulam 1107, Thulam and Vrischigam 1107 on 21st Dhanu 1107 and Edavam and Mithunam on 8th Karkadagam 1107.

Judging from the expenditure incurred in each month the amount of permanent advance of this office could be reduced from Rs. 40 to Rs. 25. The Registrar has agreed to this.

v. It is seen that a sum of Rs. 32 was transferred from 'tour charges' to 'office expenses' and Rs. 20 from 'Miscellaneous' to 'purchase of books and periodicals.' This transfer requires Diwan's sanction, as the amounts fixed in the revised estimates have been exceeded. The transfers in themselves are also open to question, as the following facts would show. Mention of this has already been made by my office while forwarding the Registrar's letter dated 5th Thulam 1108, Pl. 9/1/08 applying for Diwan's sanction for exceeding the revised estimates under the heads concerned.

The following expenditures are seen incurred from 'Office expenses' after the above said transfers were effected by him.

Vr. 12 dated 15—12—1107	Canvas bags and dusters	Rs.	9—	4—	0
Vr. 15 dated 16—12—1107	10 pad-locks	,,	5—	12—	0
Vr. 16 dated 18—12—1107	Candles, etc.	,,	4—	0—	0
Vr. 19 dated 28—12—1107	Table lamps & Dietz lights	,,	13—	10—	0
	Total	Rs.	32	10	0

These purchases could have been postponed to 1108 especially in view of the fact that the Office had in its possession 6 table lamps (purchased since 1105) and more than a dozen hurricane lights and thereby avoiding the transfer of allotment from 'Tour charges.'

Similarly there was no absolute necessity for the transfer to 'Purchase of books.' It is seen that the Registrar incurred avoidable expenses for purchasing books when inevitable payments for subscriptions due in this year were still remaining to be paid as seen from his office file C. No. 4240 of 1107 pages 1 and 2. Unless the books purchased were so very urgently required, the expenditure incurred by the transfer of grant on that account is open to question.

This aspect also was brought to the notice of the Registrar in the previous years' notes of audit and it seems that they had no effect. The above would clearly show that the Head of the Department is not exercising any vigilence in regard to contingent expenditures as required by Article 57, C. A. C. Volume I, which enjoins that every officer must exercise the same vigilence in respect of contingent expenditure as he would do in spending his own money.

vi. The other irregularities are detailed in Part II. Among these particular attention has to be paid to the irregularity in the vouchers obtained from payees. It may be noted here that these vouchers being for amounts below Rs. 20 never come up for audit in my office.

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7. *Register of security deposits.*—There is no officer in this department who has to furnish any security and hence no register is maintained.

8. *Departmental accounts.*—No remarks.

9. *Keeping up of Codes.*—Correction slip up-to-date may be obtained and pasted.

10. *T. A. allotment register.*—No remarks.

11. *Advances.*—The following are the Societies against whom advances are pending recovery as already noted in the last report.

(i) Azhikkal Vala Society No. 35.
(ii) Elankunnapuzha Vala Society No. 54.
(iii) Mulavukad Pulaya Society.

As regards No. (i) Government Advocate has been ordered to be consulted in regard to the recovery. Please see D. P., D4. 11212/07, dated 4th October 1932 and the other D. P., dated 5th May 1932, D4. 11212/07.

No. 2 has been cancelled on 1st Karkadagam 1107 (please see Registrar's C. No. 1568/06) and Mr. K. A. Sankara Menon was appointed as liquidator.

In regard to the Mulavukad Pulaya Society (No. iii) the Protector of the Depressed Classes has been ordered in D. P. dated 5th May 1932, D4. 11212/07, to recover the first instalment of the loan but no recovery has yet been made. (Please see D. P. D4. 11212/07, dated 4th October 1932).

12. *Register of furniture.*—The supply of furniture costing Rs. 236 was made only on 24th Karkadagam 1107.

4. GENERAL.—The inspection discloses not very happy state of affairs in the Registrar's Office. The non-maintenance of cash book and permanent advance, etc., registers, unnecessary items of expenditure under 'office expenses' and 'miscellaneous' the irregularity in the payees' vouchers, etc., etc., demand serious attention at the hands of the Registrar.

Office of the Comptroller of Accounts, Ernakulam
19th November 1932.
4th Vrischigam 1108.

P. V. SUBRAMANIA AYYAR,
Ag. Comptroller of Accounts.

(True copy)

APPENDIX I.—(*cont*).

Part II.

Acquittance rolls, undisbursed salary and T. A. registers.—

I. Excess consolidated T. A. drawn for T. Narayana Marar, Inspector, on 2nd Makaram 1107 Rs. 2—8—0. This excess was noticed at the time of disbursement and consequently it was taken to the undisbursed salary register and refunded in Chalan No. 666 dated 16th Makaram 1107. The delay in refunding the amount was long.

ii. On 2nd Makaram 1107 is seen that a sum of Rs. 5 being the office rent drawn on a contingent bill was taken to the undisbursed salary register. There was no necessity for this.

iii. Medan pay cashed on 1st Edavam 1107—pay of M. T. V. Ranga-swami Ayyar, Inspector, Rs. 73—0—0. The Inspector acknowledges only the net amount of Rs. 70 in the separate receipt tendered by him instead of the gross amount of Rs. 73. Fresh receipt may be obtained for the gross amount of Rs. 73.

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iv. Stamped acquittances were found wanting in certain cases which were all got supplied at the time of audit.

v. The receipt stamps attached to the acquittances had not been punched. This was got done at the time of audit.

Service books.—Para (5) (i) P. Krishnan Nambiar, permanent Head clerk, on deputation. The quinquennial attestation is overdue, the last one being done on 1st Chingam 1100.

The quinquennial attestations in service books are generally recorded by the remark 'Reattested' under the signature of the Registrar. Please see the service book of Mr. C. K. Ravi Varma Thampan on 19th Makaram 1098 and 10th Makaram 1103 and other service books. All columns should be properly filled up.

iii The signature of officers in column 7 has not been obtained in the following service books for the several entries.

(a) K.A. Sankara Menon, Inspector - 20—3—07, 9—4—07, 14—5—07, 4—9—07, 4—10—07 and 25—10—07.

(b) K. Kunjunny Nayar—peon—1—6—07 and 21—12—07.

(c) P. S. Narayana Ayyar—peon—1—6—07 and 21—12—07.

(d) P. Govinda Menon—peon—9—11—04 and 1—1—05.

iv. Marks of identifications have not been recorded in the service book of peon T. Sankunny Nayar and peon P. S. Narayana Ayyar. The omission may be supplied.

Permanent Advance and Contingent Registers:—Para (6) i. Article 63 C. A. C. Volume I requires that the sub-vouchers should be numbered consecutively for each month. This is not seen observed. The sub-vouchers are numbered consecutively till the permanent advance is recouped at a time.

II. The column 'when recouped' in the permanent advance register is left blank. The dates of recoupments should be noted against each item of expenditure in the permanent advance register.

iii. Unattested corrections are not found wanting. These may be avoided.

iv. It is noted in the permanent advance register that a sum of Rs. 29—14—6 was recouped on 19th Meenam 1107 and noted as such in the permanent advance register under the initials of the Registrar, while the office copy of the contingent bill shows that the Registrar passed the bill only on 20th Meenam 1107. It is not therefore known how the permanent advance could be noted as having been recouped on 19th Meenam 1107.

v. Further a sum of Re. 0—1—3 has been noted as spent towards postage on 19th Meenan 1107 after the recoupment above referred to.

vi. In regard to voucher No. 10 dated 10th Medam 1107 for Rs. 10—10—0 (vide contingent bill dated 20th Medam 1107) towards candles, Dietz lanterns and record box purchased from Mr. E. C. Kunjuvaried, Ernakulam, and voucher No. 2 dated 25th Medam 1107 for Rs. 4 (vide contingent bill dated 31st Medam 1107) towards candles, matches, etc., purchased from Mr. E. C. Kunjuvaried, Ernakulam, it is seen that the sub-vouchers attached to the bills are credit bills and not cash bills. It is not understood how amounts were drawn on credit bills. The credit bills simply show that the amounts have not been paid to the parties. It may be that credit bills were received in place of cash bills. But acknowledgment of the amounts should have been taken therein from the payees. The irregularity was explained to the Registrar and he produced certificate of receipt of amounts from the parties in the course of audit.

VII. The amounts of the vouchers noted below have not been acknowledged by the parties and as such these vouchers could not be admitted in audit.

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(a) Voucher No. 6, dated 26th Medam 1107, for Rs. 8—2—0 and Voucher No. 7, dated 28th Medam 1107, for Rs. 12 towards the cost of a timepiece, two tabl lights and two Dietz lanterns (vide contingent bill, dated 31st Medam 1107).

(b) Voucher No. 12, dated 15th Karkadagam 1107 for Rs. 9—4—0 towards the cost of 6 canvas bags (vide contingent bill, dated 21st Karkadagam 1107).

(c) Voucher No. 15, dated 16th Karkadagam 1107 for Rs. 5-12-0 towards the cost of 10 metal pad-locks (contingent bill, dated 21st Karkadagam 1107).

(d) Voucher No. 19, dated 12th Mithunam 1107 for Rs. 5—13—0 towards the cost of 3 yards of oil cloth (contingent bill, dated 8th Karkadagam 1107).

VIII. Again, the sub-voucher attached to voucher No. 6, dated 26th Meenam 1107, bears ample evidence of the figure Rs. 8 both in figures and words having, been tampered. The correction of the figure, if it were so, should have been attested by the payee.

Office of the Comptroller of Accounts,
Ernakulam,
19th November 1932.
4th Vrischigan 1108.

P. V. SUBRAMANIA AYYAR,
Ag. Comptroller of Accounts.

(True copy)

APPENDIX II.

Report No. P.58/c9, dated 25th February 1933 of the Director of Public Health.

Opening of a new road and shifting of the trenching ground—Kunnamkulam—requests for.

In forwarding herewith the petition, dated 15th Chingam 1109, from Mr. M. Chakko Ipe and others, I have the honour to inform the Diwan that I visited the trenching ground this morning and made a detailed study of the conditions there. The present site of the trenching ground is the most suitable and the least objectionable one that can be thought of. The contention of the petitioners, I regret to say, is frivolous and an out-come of self-interests. It is situated far away from any dwelling sites and is in a sparsely populated area.

Regarding their first request for opening a road, there is no provision in this year's budget for the acquisition of necessary sites nor for metalling the road.

I may also state that there are plenty of roads newly opened in the town of Kunnamkulam on either side of which there are vast and expansive compounds suitable for house construction which are lying unoccupied. A great deal of Government money has been spent during the past several years for the construction and improvement of roads within this town and the department is finding it increasingly difficult to maintain the existing roads in proper condition.

The house of the first petitioner, the retired Headmaster, was constructed after the nightsoil trenching ground was started there and the said house itself is about two furlongs away from the trenching ground. The existence of the trenching ground at that distance does in no way cause any inconvenience from a sanitary point of view. The statement that the existence of the ground there is a source of public nuisance to people passing by the Kunnamkulam-Guruvayoor road for worship at the Guruvayoor temple and Arthat Church is not a fact as the ground is not located by that side of the road and lies far to the interior.

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